

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 97-45 (As Amended)

Introduced by Council President Parrott at the request of the County Executive

Legislative Day No. 97-14 Date May 13, 1997

AN EMERGENCY ACT to repeal and reenact with amendments Section 123-43.3, Agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, to provide for consistency between the county and state programs and to further provide that the property tax credit shall not end after seven years so long as the property remains in the district or is subject to an easement easement; and to make this Act retroactive.

By the Council, May 13, 1997

Introduced, read first time, ordered posted and public hearing scheduled

on: June 10, 1997

at: 7:45 p.m.

By Order: James D. Vannoy, Acting Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on June 10, 1997, and concluded on, June 10, 1997.

James D. Vannoy, Acting Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland, that Section 123-43.3, Agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be and it is hereby repealed and reenacted with amendments, to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§123-43.3. Agricultural preservation tax credits.

A. In accordance with the provisions of the Tax-Property Article, § 9-314, of the Annotated Code of Maryland, there is hereby created a tax credit for county real property taxes, for fiscal year 1988-89 only, on real property that, as of September 1, 1988, is:

(1) Located in an agricultural district under an agreement to be located within an agricultural district; and

(2) Subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation.

B. Once the property owner terminates the agricultural district agreement or the agricultural preservation easement or removes property from the district or the easement, the tax credit(s) provided herein shall terminate, and the owner shall be liable for all real property taxes, that would have been due if the credit had not been granted, for a period not greater than three (3) years from the date of recordation of the agricultural district agreement.

C. Applicability of credit.

(1) For fiscal years 1989-90 and thereafter until terminated or changed, a tax credit from county real property taxes shall apply only to real property that is in the district and subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation as of September 1 of that fiscal year. A tax credit from county real property taxes shall apply to real property that is only in the district as of September 1 of that fiscal year.

1 (2) If the residence of the owner of real property for which a credit is granted under this
2 section is located on the real property, the assessed value of the residence shall be added to the
3 assessed value of the real property for the purpose of calculating the amount of the credit granted.

4 [(3) Restrictions.

5 (a) This Subsection C(3) applies to a credit granted under this section for real
6 property that is in an agricultural district but is not subject to an agricultural preservation
7 easement.

8 (b) A credit ends after seven (7) years or when the owner conveys an agricultural
9 preservation easement for the property to the Maryland Agricultural Land Preservation
10 Foundation, whichever occurs first.

11 (c) The seven-year limit on the credit is measured from the first fiscal year in
12 which the credit is granted, regardless of when the property was placed in the agricultural district.]

13 D. Amount of credit.

14 (1) The amount of a credit granted under Subsection A of this section is the lesser of:

15 (a) One hundred percent (100%) of the county real property tax for the property;

16 or

17 (b) Thirty-five dollars (\$35.) for each acre of the property.

18 (2) The amount of a credit granted under Subsection C of this section is calculated as
19 follows:

20 (a) For real property located in an agricultural district and subject to an
21 agricultural preservation easement that has been conveyed to the Maryland Agricultural Land
22 Preservation Foundation, the credit is the lesser of:

23 [1] One hundred percent (100%) of the county real property tax for the
24 property; or

25 [2] Thirty-five dollars (\$35.) for each acre of the property.

1 (b) For real property located in an agricultural district but not subject to an
2 agricultural preservation easement, the credit is the lesser of:

3 [1] Fifty percent (50%) of the county real property tax for the property; or

4 [2] Thirty-five dollars (\$35.) for each acre of the property.

5 Section 2. ~~And Be It Further Enacted, That this Act shall be construed retroactively and shall be~~
6 ~~applied to and interpreted to affect all taxable years beginning on or after July 1, 1995.~~

7 Section 2 3. And Be It Further Enacted that this Act is hereby declared to be an Emergency Act
8 necessary so that the tax credit can continue uninterrupted by the start of new Fiscal Year 1998
9 and shall take effect on the date it becomes law.

EFFECTIVE: June 19, 1997

HARFORD COUNTY BILL NO. 97-45 (as amended)

(Brief Title) Property Tax Credit Extension -

Agricultural Land Preservation Districts

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James D. Vannoy
Acting Council Administrator

Joanne S. Parrott
President of the Council

Date June 17, 1997

Date June 17, 1997

BY THE COUNCIL

Read the third time.

Passed: LSD 97-19 (June 17, 1997)

Failed of Passage: _____

By Order

James D. Vannoy
Acting Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 19th day of June, 1997 at 3:00 p. m.

James D. Vannoy
Acting Council Administrator

BY THE EXECUTIVE

Colleen M. Redman
COUNTY EXECUTIVE

APPROVED: Date June 19, 1997

BY THE COUNCIL

This Bill (No. 97-45, as amended), having been approved by the Executive and returned to the Council, becomes law on June 19, 1997.

James D. Vannoy
Acting Council Administrator

EFFECTIVE DATE: June 19, 1997